

# SEMICONDUCTOR DEVICE AND METHOD FOR MANUFACTURING THE SAME

## Abstract

A MOS transistor has a gate electrode formed on a semiconductor substrate via a gate insulation film and a source and a drain formed on both sides of the gate electrode, wherein, with sidewall films each consisting of two layers (a thin first film and a second film for covering the first film), a lower part of the first film, that is, only a side lower portion of the gate electrode becomes a local low permittivity region to be filled in with a low permittivity material, and then the second film is formed to cover the low permittivity material.